



Form RMFT-5-US-X Instructions

General Information

Who must file this return and when is it due?

You must file Form RMFT-5-US-X to correct your original return, to correct your previously filed amended return, or to claim credit for overpayment of underground storage tank tax (UST) and environmental impact fee (EIF).

You must file a separate amended return with supporting schedules and documentation for each reporting period affected by a correction or credit.

What penalties may I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax/fee you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax/fee. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest. To receive a copy of this publication, visit our Web site at www.revenue.state.il.us or call us at **1 800 356-6302**.

Where do I send my completed return?

Make your check payable to "Illinois Department of Revenue."
Mail your completed return and payment to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Write a separate check for paying your Form RMFT-5-US-X liability. Do not combine it with any other liability you owe.

What if I have additional questions or need more information?

Write to us at the address above.

Call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291**.

Visit our Web site at www.revenue.state.il.us.

Call "Illinois Tax Fax" our fax-on-demand service at **217 785-3400**.

For a copy of Publication 103, Uniform Penalties and Interest, visit our Web site or call **1 800 356-6302**.

Specific Instructions

As originally reported or adjusted column: Write the amounts from your originally filed return or the corrected amounts from your last amended return. All entries must be for the same liability period.

Corrected amounts column: Write the corrected amounts in this column. Write an amount on every line even if it did not need to be corrected.

Line 2a - Write the number of UST-/EIF-free gallons of gasoline and special fuel from Schedules A, SA, or DA in Column 1. Write the number of UST-/EIF-free gallons of other fuels from Schedule LA in Column 2.

Line 2b - In Column 1, write the number of UST-/EIF-paid gallons of gasoline and special fuel from Schedules E and SE, and include your gallons of dyed diesel from Schedule LE. In Column 2, write the number of UST-/EIF-paid gallons of other fuels from Schedule LE.

Line 6a - Write the number of UST-/EIF-free gallons of diesel fuel you sold to qualified railroads for direct rail operation from Schedule LB in Column 1.

Line 6b - In Column 1, write the number of UST-/EIF-free gallons of kerosene (other than 1-K kerosene) you sold to qualified air carriers from Schedule LB. In Column 2, report gallons of other fuel you sold to qualified air carriers from Schedule LB.

Line 6c - Write the number of UST-/EIF-free gallons of diesel fuel you sold to qualified ships, barges, and vessels from Schedule LB in Column 1.

Line 7 - In Column 1, write the number of gallons of UST-/EIF-free gasoline and special fuel from Schedules C, SC, and DC. In Column 2, write the number of UST-/EIF-free gallons of other fuels from Schedule LC.

Line 8 - In Column 1, write the number of gallons of UST-/EIF-free gasoline and special fuel from Schedules D, SD and DD. In Column 2, write the number of UST-/EIF-free gallons of other fuels from Schedule LD.

Line 9 - This is the balancing figure on your fuel tax/fee accounting and should, if all other figures are correct, represent your gallonage adjustment due to temperature variation or evaporation. Write any loss in Line 9a, or write any gain in Line 9b.



Line 9a - The loss amount you may claim on Line 9a is limited. For periods beginning on and after July 1, 2001, the limit is figured based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to 1 percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six month period, minus the amount of storage at the end of each six month period. **Any loss exceeding the 1 percent limit is subject to the Underground Storage Tank Tax and Environmental Impact Fee.**

Line 10 - Add Lines 6a through 9b. **Note:** Line 9b is a negative field.

Line 12 - In Column 1, write the total number of gallons of gasoline and special fuel you purchased UST- and EIF-paid. In Column 2, write the total number of gallons of other fuels you purchased UST- and EIF-paid.

Line 15a - The underground storage tax is 3/10 of a cent (.003) per gallon of fuel. Multiply Line 14 by .003 and write the result.

Line 15b - The environmental impact fee rate is \$60 per 7,500 gallons of fuel prorated to any portion. Multiply Line 14 by .008 and write the result.

Line 16 - If you filed your return on time, you may deduct a collection discount on the amount you paid on time.

- **For returns filed prior to July 1, 2003**, the collection discount is 2 percent (.02).
- **For returns filed after July 1, 2003**, the collection discount for your return is 1.75 percent (.0175).

If you are **increasing** the amount of tax and fee due, you **may not** increase the amount of your discount **unless** the increased tax and fee due is paid on or before the due date of the original return. If you are **decreasing** the amount of tax and fee due, you **must refigure** the amount of your discount based on your new figures.

Line 18 - Write the total amount of your UST/EIF credit memorandum you are submitting with your return. Write the UST/EIF credit number and amount in the space provided. Write the amount of the credit directly under the corresponding credit number.

Attach the original credit memorandum we issued to you, **or** a photocopy of a valid credit memorandum. If you do not attach a valid credit memorandum, the amount of the credit will be disallowed and penalty and interest will be imposed.

Line 20 - Write the total amount you have paid for this reporting period.

Line 21 - In the Corrected Amounts Column, if Line 19 is greater than Line 20, subtract Line 20 from Line 19. Pay this amount with your return.

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest. If you prefer to figure these amounts, see the most current Publication 103, Uniform Penalties and Interest, because application of penalties and interest may be different depending on when your return is due. Include the penalty and interest amounts on Line 21. Please identify how much is penalty and interest to the left of Line 21.

Line 22 - In the Corrected Amounts Column, if Line 19 is less than Line 20, subtract Line 19 from Line 20. If you are claiming a credit, you must complete Step 9.